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GOVERNMENT OF MANIPUR SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT

NOTIFICATION Imphal, March 20, 2023

No. 2/4/2023-Leg/L: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on March 16, 2023 is hereby published in the Official Gazette:

THE MANIPUR VALUE ADDED TAX (THIRD AMENDMENT) ACT, 2023 (MANIPUR ACT NO. 8 OF 2023)

An

Act

further to amend the Manipur Value Added Tax Act, 2004 (Manipur Act No. 6 of 2005).

BE it enacted by the Legislature of the State of Manipur in the Seventy-fourth Year of the Republic of India as follows: -

Short title and commencement.

- 1. (1) This Act may be called the Manipur Value Added Tax (Third Amendment) Act, 2023.
 - (2) It shall come into force from the date of its publication in the official Gazette of Manipur.
- The word "Amendment" in the short title of the Manipur Value Added Tax (Amendment) Act, 2022 shall be read as "Second Amendment"

Amendment of section 9.

- 3. In section 9 of the Manipur Value Added Tax Act, 2004
 - (a) in sub-section (3), before the words "Diesel Oil" for the word "and" the figure (comma) "," shall be substituted and after the words "Diesel Oil", the words "and alcoholic liquor for human consumption" shall be inserted.
 - (b) after sub-section (3), the following para and Explanation shall be inserted, namely:

Notwithstanding anything contained in this Act, in case of Oil Marketing Company having no retail depot in the State and are sourced from outside the State to various retailers in the State, the retailer registered under this Act shall deposit the tax payable for the indenting of Motor Spirit (including aviation turbine fuel, aviation spirit and aviation gasoline) and Diesel Oil at the rate as prescribed in Schedule-I of this Act, into the Government Account in the prescribed manner by a separate challan and hand over one copy of the deposited challan to the Oil Marketing Company before the oil is loaded or lifted in the oil tanker vehicle or carrier. In case, Oil Marketing Company if found loaded the oil without receiving the said challan from the retailer, the Company shall be treated as committed offences under section 81 of this Act.

- Explanation (i) In case of potable liquor mentioned, except country spirit, the licensee of the bonded warehouse who sells these items to a wholesale licence holder or to a retailer holding 'on' or 'off' licence, shall be deemed to be the first point seller, irrespective of whether he imports such items from outside the State or he purchases such items from a manufacturer or a bottling unit or another bonded warehouse within the State. The retail license holder while depositing the excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to the bonded warehouse;
- (ii) in case of country spirit, the person in-charge of the country spirit warehouse who sells or supplies such items to a licensed retail vendor shall be deemed to be the first point seller who shall be liable to pay tax on the sale price of the item as defined in clause (xxvi) of section 2 including excise duty and any other duty or fee, by whatever name called, payable thereon. The retail vendor while depositing the cost price and excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and handover one copy of the deposited challan to the person-in-charge of such warehouse."
- (c) after sub-section (3) so amended, the following sub-section (4) shall be inserted, namely: —
- "(4) Notwithstanding anything contained in this Act, the retail 'on' license holder for potable liquor, except country spirit, shall pay output tax on sale made by him at the applicable rate specified therein and he shall be eligible for set-off of the amount of tax paid by him at the time of purchase of such potable liquor from bonded warehouse."

NUNGSHITOMBI ATHOKPAM, Commissioner (Law), Government of Manipur.